
STATUTORY INSTRUMENTS

2021 No. 224

The Major Sporting Events (Income Tax Exemption) Regulations 2021

The UEFA EURO 2020 final tournament

3.—(1) An accredited person who performs a relevant EURO 2020 activity is not liable to income tax in respect of any income arising from the activity if the non-residence condition is met.

(2) A relevant EURO 2020 activity is a duty or service performed by an accredited person—

- (a) in the United Kingdom,
- (b) during the period from 1st June 2021 to 13th July 2021 inclusive,
- (c) in connection with any football match included in the official EURO 2020 match schedule held or to be held in the United Kingdom, and
- (d) in pursuance of the obligations of the specific office, employment, contractual arrangement or other capacity in respect of which the accredited person performing the activity has been accredited by UEFA.

(3) The non-residence condition is that—

- (a) the accredited person is non-UK resident for the tax year 2021-22, or
- (b) the accredited person is UK resident for the tax year 2021-22 but the year is a split year as respects the person and the relevant EURO 2020 activity is performed during the overseas part of the year⁽¹⁾.

(4) Section 966 of the Income Tax Act 2007 (deduction of sums representing income tax) does not apply to any payment or transfer which gives rise to income benefitting from the exemption under paragraph (1).

(1) Section 989 of the Income Tax Act 2007, as amended by the Finance Act 2013 (c. 29) Schedule 45 paragraph 107, defines “non-UK resident”, “UK resident”, “the overseas part” and “split year” for the purposes of the Income Tax Acts.